

State of Colorado

1099 Training Handout Package
December 3, 2003



State Controller's Office Contacts

1099 & Backup Withholding Questions

Joyce Miller
1525 Sherman Street, Suite 250
Denver, CO 80203
(303) 866-3816
joyce.miller@state.co.us

Vendor Table Questions

Sandy Rarick
1525 Sherman Street, Suite 250
Denver, CO 80203
(303) 866-3346
sandy.rarick@state.co.us

TABLE OF CONTENTS

1099 Deadlines and Dates to Remember	3
December 22, 2003 - Monday	3
December 30, 2003 - Tuesday	3
December 31, 2003 - Wednesday	3
January 2, 2004 - Friday	3
January 23, 2004 - Friday	3
January 31, 2004 - Friday	3
April 23, 2004 - Friday	3
Calendar Year and Fiscal Year Considerations	4
Chart - Valid Entries to VEND by Entity Type.....	5
Income Types -- Why They Are Important	6
The Relationship Between Income Types and Object Codes.....	6
Chart – Income Type /Object Code Table	6
Chart - 1099-MISC Reportable Payments	7
Payments to Corporations for Legal Services* are Reportable	8
Gross Payments to Attorneys are Reportable	8
Exceptions to 1099-MISC Reporting.....	8
1099 Reporting for Purchasing Card Transactions	9
Reportable / Non-Reportable Payments.....	9
1099 Reportable Entity Types	9
Non Reportable Entity Types.....	9
Adjustments to Prevent an Employee from Getting a Form 1099	10
FY04 COFRS OBJT TABLE	11

1099 Deadlines and Dates to Remember

December 22, 2003 - Monday

- ❑ **Agency deadline to send VEND changes** to SCO to guarantee updates are included on the T9902 reports which are printed 12/31/03
- ❑ **Agency deadline to send warrant cancellation requests** to SCO to guarantee a credit against vendor 1099 income is included on 12/31/03 reports

December 30, 2003 - Tuesday

- ❑ **Agency deadline to enter PV, JV transactions,** and SCO deadline to enter CX transactions to guarantee general ledger entries are picked up on Forms 1099. Transactions must show SCHED on SUSF

December 31, 2003 - Wednesday

- ❑ COFRS **PV, JV and CX transactions** must show ACCPT status on SUSF (call SCO for immediate updates if necessary)

January 2, 2004 - Friday

- ❑ First day the **COFRS 1099 Table is populated and ready for changes**

January 23, 2004 - Friday

- ❑ **Last day to change 99TX, 1099, VEND, AD99** [forms are printed after the COFRS nightly cycle]

January 31, 2004 - Friday

- ❑ Forms 1099 must be postmarked

April 23, 2004 - Friday

- ❑ COFRS runs the correction process

Calendar Year and Fiscal Year Considerations

1. 1099 income is reported in the year that the payment is made, not when the purchase is made.
2. Only COFRS JV transactions that show as ACCPTED on the COFRS SUSF Table on or before December 31 will be picked up for 1099 reporting.
3. If your JV is not accepted by the last day of the year, the manual adjustments to the vendor income must be made using the COFRS 99TX and 1099 Tables.
4. JV transactions may be entered for 1099 purposes without regard to the fiscal year close *if the debit and credit side of the entries have the same object code* (the amounts net and do not affect your general ledger balance).

Chart - Valid Entries to VEND by Entity Type

Use the information on this chart when adding vendor records to the VEND Table

ENTITY	1099	Entity Type	TIN TYPE EIN= 1 SSN= 2	NAME	TIPS / ADDITIONAL INFORMATION
INDIVIDUAL	Y	I	2	LAST COMMA SPACE FIRST	MUST NOT BE A BUSINESS NAME
SOLE PROPRIETOR-SHIP & SINGLE MEMBER LLC	Y	S	1 or 2	NAME OF OWNER LAST COMMA SPACE FIRST	OWNER'S NAME ON FIRST LINE MUST NOT HAVE A BUSINESS NAME ON FIRST LINE.
PARTNERSHIP	Y	P	1	PARTNERSHIP	NAME CAN BE PARTNER' NAMES OR A TRADE NAME NAME CONTROL MUST BE THE FIIRST 4 CHARACTERS OF THE LEGAL PARTNERSHIP NAME. IF THE LEGAL NAME CONSISTS OF THE PARTNER'S NAMES, NAME CONTROL IS THE FIRST 4 LETTERS OF THE LAST NAME OF THE FIRST PARTNER LISTED.
ESTATE	Y	E	1	ESTATE NAME	ALWAYS ENTER LAST NAME OF DECEASED EXAMPLE: DOE ESTATE, JOE
TRUST	Y	T	1	TRUST NAME	
CORPORATION THAT PROVIDES MEDICAL OR LEGAL SERVICES	Y	C	1	CORP NAME,	CAN BE A CORP NAME THAT CONSISTS OF THE PERSON'S NAME FOLLOWED BY PC (OR PA), OR A TRADE NAME. FOR EXAMPLE: ENTER AS: JOHN DOE PC (DO NOT ENTER THE LAST NAME FIRST) OR ABC CLINIC PC EXAMPLE: JOHN DOE PC
OTHER – GROUPS CLUBS JOINT VENTURES	Y	O	1	GROUP NAME	SHOULD NEVER BE THE NAME OF AN INDIVIDUAL ON LINE 1
LIMITED LIABILITY COMPANY	Y	L	1	LLC NAME	SHOULD NEVER BE THE NAME OF AN INDIVIDUAL ON LINE 1
CORPORATIONS THAT <u>DO NOT</u> PROVIDE MEDICAL OR LEGAL SERVICES	N	C	1	CORPORATE NAME	SHOULD NEVER BE THE NAME OF AN INDIVIDUAL ON LINE 1
GOVERNMENT	N	G	1	GOV OR GOV OPERATED ENTITIES NAME	ALL LEVELS OF GOVERNMENT - INCLUDES DISTRICTS, AUTHORITIES, SOME HOSPITALS ETC.

Income Types -- Why They Are Important

Several distinct categories of income are reported on Forms 1099. The different categories are reported by income type. Each income type is reported in a different box on the Form 1099. For example, income type 1 would be reported in box 1 on the form.

It is important that the vendor's income is reported under the correct income type (in the correct box) because there are income tax implications to the 1099 recipient. Certain amounts shown on the form may be subject to self-employment tax. The 1099 recipient reports the different income types to the IRS, using the instructions printed on the Form 1099.

The Relationship Between Income Types and Object Codes

Object codes are defined on the OBJT Table as to which Income Type they belong. Payments are sorted by object code, then summarized into the different income types to be reported on the appropriate Form 1099. You will refer to this chart when adding records to the COFRS 99TX Table. The income type is a key field in the header.

Chart – Income Type /Object Code Table

INCOME TYPE / OBJECT CODE TABLE								
For Forms 1099-MISC (Rev 11/2003)								
Type 1	Type 2	Type 3	Type 6	Type 7				TYPE C
Rent	Royalties	Other Income	Medical	Non Employee Compensation				Attorney Gross Payments
2250	4230	1310	1940	1330	2190	2312	2830	4118
2253		4111	2710	1910	2210	2610	4119	
2254		4114	4190	1920	2220	2611	4161	
2255		4114		1930	2230	2612	4162	
2256		4115		1940	2231	2641	4163	
2257		4117		1950	2232	2680	4192	
2258				1960	2240	2690		
4195		5781		1961	2310	2820		
6810		5791		2110	2311			
		5881		2150				
		5891		2160				
				2170				
				2180				

Chart - 1099-MISC Reportable Payments

The following chart is an overview of income types and amounts that are 1099 reportable on Form 1099-MISC.

Income Type	Amount	FORM 1099-MISC
Box 1	\$600	Rents: Rentals and leases of land, buildings, homes, offices, conference rooms, motor vehicles, office and other equipment; Surface Royalties Rental assistance payments to property owners
Box 2	\$10	Royalties
Box 3	\$600	Other Income: Jury Payments Reportable Damages (Contact Phil Holtmann 303 866-3809 at SCO for guidance) Value of awards & prizes that are not for services performed Honoraria
	Any amount	Deceased employee wages paid to an estate or beneficiary
Box 4	Any amount	Fed Income Tax Withheld – Backup Withholding
Box 6	\$600	Medical and Health Care Payments:
		Doctors, dentists, optometrists, counselors, home health care workers, veterinarians Medical billing services, clinics, hospitals, and nursing homes
Box 7	\$600	Non Employee Compensation: Fees, Bonuses, Commissions Value of awards and prizes for services performed Personal, professional and technical services performed by independent contractors including, but not limited to advertising, appraisal, architectural, auditing, accounting, computer programming, consulting, cleaning, engineering, laundry, program administration Legal fees to attorneys (including corporations) accountants, architects Expert witnesses Payments for maintenance and repair services including parts and materials if incidental to the repair Auto, mileage, and travel reimbursements to non employees for which the non employee does not account to the payer Entertainers Taxable fringe benefits to non employees Vacation allowance to non employees Gross oil and gas payments for a working interest Commissions paid to licensed lottery ticket sales agents
Box 14	Any amount	Gross Proceeds paid to Attorney or Law Firm: If payment is made to an attorney in connection with legal services and the attorney fee cannot be determined, the total amount paid (gross proceeds) must be reported in this box with a new Code A.

Payments to Corporations for Legal Services* are Reportable

The exemption from reporting payments made to corporations no longer applies to payments for legal services. All payments in the course of a trade or business of \$600 or more for legal fees to attorneys and law firms are reportable on Form 1099-MISC, *regardless of the entity type of the recipient*. These payments are still reported in Box 7. SCO has revised the *Substitute Form W-9* to ask corporate vendors if legal services are provided.

*** Legal services are defined by the IRS as all services performed by, or under the supervision of, an attorney.** 1099-MISC reporting is not required for payments to attorneys acting as a settlement agent in connection with the closing of a real estate transaction.

Gross Payments to Attorneys are Reportable

Payments to attorneys are reportable as "Gross Payments" when it is not known how much of the payment is the attorney fee. This type of payment is reported under the attorney's TIN regardless of whether the attorney is the exclusive payee. This type of payment is the result of a settlement agreement or judgment. The payments are reported in Box 14 on Form 1099-MISC.

Exceptions to 1099-MISC Reporting

No reporting is required for these payments:

- ♦ To Corporations *unless the payments are for (1) medical services, (2) legal services, (3) or gross payments made to attorneys and law firms*
- ♦ To Government entities,
- ♦ For merchandise, supplies, telegrams, telephone, freight, storage fees,
- ♦ Rent paid to real estate agents,
- ♦ To informants as an award, fee, or reward for information about a criminal activity if the payment is made by a federal, state, or local government agency,
- ♦ Scholarships or fellowship grants, tuition reimbursements,
- ♦ Travel and parking reimbursements to independent contractors, if accountable plan requirements are met,
- ♦ To a tax-exempt hospital or tax-exempt extended care facility or to a hospital or extended care facility owned and operated by the United States (or its possessions), a state, the district of Columbia, or any of their political subdivisions, agencies, or instrumentalities,
- ♦ Difficulty-of-care payments to foster care providers that are excludable from the recipient's gross income,
- ♦ Foster care payments if paid for not more than 10 children under age 19 and not more than 5 individuals, age 19 or older.

1099 Reporting for Purchasing Card Transactions

Current tax law generally requires that purchasing cards payments follow the regular 1099 reporting requirements.

Agencies are responsible for adding 1099 reportable payments to vendor income totals for proper 1099 reporting.

Because purchasing card payments aren't picked up by the COFRS 1099 Reporting subsystem, you may have to do some additional accounting work in order to meet certain criteria regarding IRS 1099-MISC reporting.

To decide if additional accounting entries are necessary for 1099 reporting purposes, two questions must be answered.

1. Is the type of purchase 1099 reportable?

- If NO, no additional accounting for 1099 purposes has to be done.
- If YES, then the following question must be answered.

2. Is the Vendor a reportable entity type?

- If NO, no additional accounting for 1099 purposes has to be done.
- If YES, the payments must be captured for 1099 reporting.
 - a) A vendor record must exist or be added to the COFRS *VEND* Table.
 - b) A COFRS JV transaction must be entered using the vendor code and a reportable object code on the debit side of the entry. Do not use the vendor code on both the debit and credit side s of the entry or the amounts will net and will not be reflected on the 1099 reports.

Reportable / Non-Reportable Payments

- 1099 reportable payments are defined on the COFRS *OBJT* Table. Payments for Merchandise - Payments made to vendors for merchandise, telegrams, telephone and storage do not need to be reported on Form 1099.
- Payments for a combination of merchandise and services are reportable. For example, if one were to hire unincorporated contractor to repair a roof at a cost of \$1,000 consisting of \$700 for materials and \$300 for labor, the entire \$1,000 would be reported on Form 1099. The authority for this position is Revenue Ruling 81-232.
- Special Rule for Legal Services - Payments made for legal services are reportable regardless of whether or not the entity type is a corporation.
- Special Rule for Medical Services - Payments made for medical services are reportable regardless of whether or not the entity type is a corporation.

1099 Reportable Entity Types

- Sole proprietorships, Individuals; Partnerships; LLCs (Limited Liability Companies); LLPs (Limited Liability Partnerships); Trusts; and Estates.

Non Reportable Entity Types

- Governments; Corporations (unless medical or legal).

Adjustments to Prevent an Employee from Getting a Form 1099

There are two ways to decrease the income amount for an employee whose reimbursements were misclassified:

- 1) Prepare a JV with the employee's vendor code, decreasing the amount of the reportable object code shown on the employee's *T9902R 1099 Turnaround Report* record, and reclassify the amount(s) to a correct object code that is not reportable;
 - NOTE: The JV document must be accepted on *SUSF* before the last working day in December.
 - This type of adjustment will be reflected on the *Final T9902R 1099 Turnaround Reports* that are distributed to agencies the second working day in January.
- 2) Manually adjust the reportable income to zero on the *99TX and 1099 Tables*.
 - NOTE: Adjustments to the *1099 Table* can't be made until the table is populated on the first working day in January
 - This type of adjustment will not be reflected on the *Final T9902R Turnaround Reports*. The adjustments will be shown in the final T9904 reports which are issued immediately after the forms are printed.

EXAMPLES FOR MAKING MANUAL ADJUSTMENTS TO THE 99TX AND 1099 TABLES (More examples given in 1099 Reporting Manual):

```
ACTION: R  SCREEN: 99TX  USERID: $DF02                12/18/02  04:06:23 PM
H- 1099 TEXT TABLE
KEY IS YR, RETURN TYPE, AGENCY, TAXPAYER ID, INCOME TYPE, TEXT LINE.

YR: 02 RETURN TYPE: A AGENCY: ACA TAXPAYER ID: 017429999
INCOME TYPE: 7 VENDOR NAME: SMITH, SARAH S

                                TEXT          TEXT
                                LINE          LINE
-----
01- 1/09/02  EMPLOYEE  -104.60                001
02-
03-
04-
02-*L009 HEADER CHANGE
```

```
ACTION: R  SCREEN: 1099  USERID: $DF02                12/18/02  04:14:00 PM
VENDOR 1099 TABLE
KEY IS CALENDAR-YEAR, RETURN-TYPE, AGENCY, TAXPAYER ID, INCOME TYPE

YR: 02 RETURN TYPE: A AGENCY: ACA TAXPAYER ID: 017429999
VENDOR NAME: SMITH, SARAH S

INCOME TYPE  VENDOR INCOME AMT  MISAPPLIED AMT  OUTSIDE PAYMENT
-----
RPT IND      1099 AMT REVISED  ADJUSTED 1099
-----
01-          7          104.60      -104.60          0.00
              N              0.00          0.00
02.....
02-*L009 HEADER CHANGE
```

FY04 COFRS OBJT TABLE

The following object codes are listed on the OBJT Table for FY 2003/2004. Because Forms 1099 are filed by calendar year, reportable object codes from the current and previous fiscal years must be selected into the 1099 payment ledger.

FY	OBJT		OBJECT CODE NAME	E L	OPR N/O	P S	1099
04	1110		SPS REGULAR FT WAGES	I	O	Y	
04	1111		SPS REGULAR PT WAGES	I	O	Y	
04	1120		SPS TEMPORARY FT WAGES	I	O	Y	
04	1121		SPS TEMPORARY PT WAGES	I	O	Y	
04	1130		SPS OVERTIME WAGES	I	O	Y	
04	1131		SPS SHIFT DIFFERENTIAL WAGES	I	O	Y	
04	1140		SPS ANNUAL LEAVE PAYMENTS	I	O	Y	
04	1141		SPS SICK LEAVE PAYMENTS	I	O	Y	
04	1142		SPS SICK LEAVE CONVERSION PAY	I	O	Y	
04	1210		CN REGULAR FT WAGES	I	O	Y	
04	1211		CN REGULAR PT WAGES	I	O	Y	
04	1220		CN TEMPORARY FT WAGES	I	O	Y	
04	1221		CN TEMPORARY PT WAGES	I	O	Y	
04	1230		CN OVERTIME WAGES	I	O	Y	
04	1231		CN SHIFT DIFFERENTIAL WAGES	I	O	Y	
04	1240		CN ANNUAL LEAVE PAYMENTS	I	O	Y	
04	1241		CN SICK LEAVE PAYMENTS	I	O	Y	
04	1242		CN SICK LEAVE CONVERSION PAY	I	O	Y	
04	1250		OTHER CLIENT WAGES	I	O	Y	
04	1260		STUDENT HOURLY WAGES	I	O	Y	
04	1280		PATIENT WAGES	I	O	Y	
04	1300		OTHER EMPLOYEE WAGES	I	O	Y	
04	1310		HONORARIUM	I	O	Y	A 3
04	1320		PER DIEM WAGES	I	O	Y	
04	1330		BOARD MEMBER'S COMPENSATION	E	O	Y	A 7
04	1340		EMPLOYEE CASH INCENTIVE AWARDS	E	O	Y	
04	1350		EMPLOYEE NON-CASH INCENTIVES	E	O	Y	
04	1360		NON-BASE BUILDING PERFORMANCE	E	O	Y	
04	1510		SPS DENTAL INSURANCE	I	O	Y	
04	1511		SPS HEALTH INSURANCE	I	O	Y	
04	1512		SPS LIFE INSURANCE	I	O	Y	
04	1513		SPS DISABILITY	I	O	Y	
04	1520		SPS FICA-MEDICARE CONTRIBUTION	I	O	Y	
04	1521		SPS OTHER RETIREMENT PLANS	I	O	Y	
04	1522		SPS PERA	I	O	Y	
04	1523		SPS MATCHMAKER CONTRIBUTION	I	O	Y	
04	1530		SPS OTHER EMPLOYEE BENEFITS	I	O	Y	
04	1531		SPS HIGHER ED TUITION REIMBURS	I	O	Y	
04	1532		SPS UNEMPLOYMENT COMPENSATION	I	O	Y	
04	1533		SPS WORKERS' COMPENSATION	I	O	Y	
04	1610		CN DENTAL INSURANCE	I	O	Y	
04	1611		CN HEALTH INSURANCE	I	O	Y	
04	1612		CN LIFE INSURANCE	I	O	Y	

04	1613		CN DISABILITY	I	O	Y	
04	1620		CN FICA-MEDICARE CONTRIBUTIONS	I	O	Y	
04	1621		CN OTHER RETIREMENT PLANS	I	O	Y	
04	1622		CN PERA	I	O	Y	
04	1623		CN MATCHMAKER CONTRIBUTION	I	O	Y	
04	1630		CN OTHER EMPLOYEE BENEFITS	I	O	Y	
04	1631		CN HIGHER ED TUITION REIMBURSE	I	O	Y	
04	1632		CN WORKERS' COMPENSATION	I	O	Y	
04	1633		CN UNEMPLOYMENT COMPENSATION	I	O	Y	
04	1640		CLIENT WORKERS' COMPENSATION	I	O	Y	
04	1810		COMP ABSENCE -ANNUAL LEAVE	I	O	Y	
04	1820		COMP ABSENCE -SICK LEAVE	I	O	Y	
04	1890		SHADOW P/R WITH BURDEN-CONTRA	I	O	Y	
04	1910		PERSONAL SVCS - TEMPORARY SVCS	I	O	N	A 7
04	1920		PERSONAL SVCS - PROFESSIONAL	I	O	N	A 7
04	1930		PURCHASED SERVICE - LITIGATION	I	O	N	A 7
04	1940		PERSONAL SVCS - MEDICAL SVCS	I	O	N	A 6
04	1950		PERSONAL SVCS-OTHER STATE AGEN	I	O	N	
04	1960		PERSONAL SVCS- IT - HARDWARE	I	O	N	A 7
04	1961		PERSONAL SVCS- IT - SOFTWARE	I	O	N	A 7
04	2110		WATER AND SEWERAGE SERVICES	E	O	N	A 7
04	2150		OTHER CLEANING SERVICES	I	O	N	A 7
04	2160		CUSTODIAL SERVICES	I	O	N	A 7
04	2170		WASTE DISPOSAL SERVICES	I	O	N	A 7
04	2180		GROUND MAINTENANCE	I	O	N	A 7
04	2190		SNOW PLOWING SERVICES	I	O	N	A 7
04	2210		OTHER MAINTENANCE/REPAIR SVCS	I	O	N	A 7
04	2220		BLDG MAINTENANCE/REPAIR SVCS	I	O	N	A 7
04	2230		EQUIP MAINTENANCE/REPAIR SVCS	I	O	N	A 7
04	2231		IT HARDWARE MAINT/REPAIR SVCS	I	O	N	A 7
04	2232		IT SOFTWARE MNTC/UPGRADE SVCS	E	O	N	A 7
04	2240		MOTOR VEH MAINT/REPAIR SVCS	I	O	N	A 7
04	2250		MISCELLANEOUS RENTALS	I	O	N	A 1
04	2251		RENTAL/LEASE MOTOR POOL VEH	I	O	N	
04	2252		RENTAL/MOTOR POOL MILE CHARGE	I	O	N	
04	2253		RENTAL OF EQUIPMENT	I	O	N	A 1
04	2254		RENTAL OF MOTOR VEHICLES	I	O	N	A 1
04	2255		RENTAL OF BUILDINGS	I	O	N	A 1
04	2256		RENTAL OF LAND	I	O	N	A 1
04	2257		RENT SURCHARGE	I	O	N	A 1
04	2258		PARKING FEES	I	O	N	A 1
04	2259		PARKING FEE REIMBURSEMENT	E	O	N	
04	2260		RENTAL OF IT EQUIP - PC'S	I	O	N	A 1
04	2261		RENTAL OF IT EQUIP - SERVERS	I	O	N	A 1
04	2263		RENTAL OF IT EQUIP - OTHER	I	O	N	A 1
04	2310		PURCHASED CONSTRUCTION SVCS	I	O	N	A 7
04	2311		CONSTRUCTION CONTRACTOR SVCS	I	O	N	A 7
04	2312		CONSTRUCTION CONSULTANT SVCS	I	O	N	A 7
04	2510		IN-STATE TRAVEL	E	O	N	
04	2511		IN-STATE COMMON CARRIER FARES	E	O	N	
04	2512		IN-STATE PERS TRAVEL PER DIEM	E	O	N	
04	2513		IN-STATE PERS VEHICLE REIMBSMT	E	O	N	
04	2514		STATE-OWNED AIRCRAFT	E	O	N	
04	2515		STATE-OWNED VEHICLE CHARGE	E	O	N	
04	2516		IN-STATE PERS AIRCRAFT REIMBST	E	O	N	
04	2520		IN-STATE TRAVEL/NON-EMPLOYEE	E	O	N	

04	2521	IS/NON-EMPL - COMMON CARRIER	E	O	N	
04	2522	IS/NON-EMPL - PERS PER DIEM	E	O	N	
04	2523	IS/NON-EMPL - PERS VEH REIMB	E	O	N	
04	2524	NON-EMPL STATE OWNED AIRCRAFT	E	O	N	
04	2525	NON-EMPL - STATE OWNED VEH CHG	E	O	N	
04	2530	OUT-OF-STATE TRAVEL	E	O	N	
04	2531	OS COMMON CARRIER FARES	E	O	N	
04	2532	OS PERSONAL TRAVEL PER DIEM	E	O	N	
04	2533	OS PERS VEHICLE REIMBURSEMENT	E	O	N	
04	2540	OUT-OF-STATE TRAVEL/NON-EMPL	E	O	N	
04	2541	OS/NON-EMPL - COMMON CARRIER	E	O	N	
04	2542	OS/NON-EMPL - PERS PER DIEM	E	O	N	
04	2543	OS/NON-EMPL - PERS VEH REIMB	E	O	N	
04	2550	OUT-OF-COUNTRY TRAVEL	E	O	N	
04	2551	OC COMMON CARRIER FARES	E	O	N	
04	2552	OC PERS TRAVEL REIMBURSEMENT	E	O	N	
04	2560	OUT-OF-COUNTRY TRAVEL/NON-EMPL	E	O	N	
04	2561	OC/NON-EMPL - COMMON CARRIER	E	O	N	
04	2562	OC/NON-EMPL - PERS TRAV REIMB	E	O	N	
04	2610	ADVERTISING	I	O	N	A 7
04	2611	PUBLIC RELATIONS	I	O	N	A 7
04	2612	OTHER MARKETING EXPENSES	I	O	N	A 7
04	2630	COMM SVCS FROM DIV OF TELECOM	E	O	N	
04	2631	COMM SVCS FROM OUTSIDE SOURCES	E	O	N	
04	2632	MNT PAYMENTS TO DPA	E	O	N	
04	2640	GGCC BILLINGS-PURCH SERV	I	O	N	
04	2641	OTHER ADP BILLINGS-PURCH SERV	E	O	N	A 7
04	2660	INSURANCE, OTHER THAN EMP BENE	I	O	N	
04	2661	INDEMNITY CLAIMS	I	O	N	
04	2662	MEDICAL CLAIMS	I	O	N	
04	2663	WORKERS COMP SURCHARGE	I	O	N	
04	2680	PRINTING/REPRODUCTION SERVICES	I	O	N	A 7
04	2681	PHOTOCOPY REIMBURSEMENT	E	O	N	
04	2690	LEGAL SERVICES	I	O	N	A 7
04	2710	PURCHASED MEDICAL SERVICES	I	O	N	A 6
04	2720	INMATE PAY	E	O	N	
04	2810	FREIGHT	I	O	N	
04	2820	OTHER PURCHASED SERVICES	I	O	N	A 7
04	2830	OFFICE MOVING-PUR SERV	E	O	N	A 7
04	2831	STORAGE-PUR SERV	E	O	N	
04	3110	OTHER SUPPLIES & MATERIALS	I	O	N	
04	3111	AGRICULTURAL SUPPLIES	I	O	N	
04	3112	AUTOMOTIVE SUPPLIES	I	O	N	
04	3113	CLOTHING AND UNIFORM ALLOWANCE	I	O	N	
04	3114	CUSTODIAL AND LAUNDRY SUPPLIES	I	O	N	
04	3115	DATA PROCESSING SUPPLIES	I	O	N	
04	3116	NONCAP IT - PURCHASED SOFTWARE	E	O	N	
04	3117	EDUCATIONAL SUPPLIES	I	O	N	
04	3118	FOOD AND FOOD SERV SUPPLIES	I	O	N	
04	3119	MEDICAL LABORATORY & SUPPLIES	I	O	N	
04	3120	BOOKS/PERIODICALS/SUBSCRIPTION	I	O	N	
04	3121	OFFICE SUPPLIES	I	O	N	
04	3122	PHOTOGRAPHIC SUPPLIES	I	O	N	
04	3123	POSTAGE	I	O	N	
04	3124	PRINTING/COPY SUPPLIES	I	O	N	
04	3125	RECREATIONAL SUPPLIES	I	O	N	

04	3126		REPAIR & MAINTENANCE SUPPLIES	I	O	N	
04	3127		ROAD MAINTENANCE MATERIALS	I	O	N	
04	3128		NONCAPITALIZED EQUIPMENT	I	O	N	
04	3129		PHARMACEUTICALS	E	O	N	
04	3130		NON-MEDICAL LAB & SUPPLIES	I	O	N	
04	3131		NONCAPITALIZED BUILDING MAT'LS	I	O	N	
04	3132		NONCAP OFFICE FURN/OFFICE SYST	I	O	N	
04	3139		NONCAPITLIZD FIXED ASSET OTHER	I	O	N	
04	3140		NONCAPITALIZED IT - PC'S	I	O	N	
04	3141		NONCAPITALIZED IT - SERVERS	I	O	N	
04	3143		NONCAPITALIZED IT - OTHER	I	O	N	
04	3216		NONCAP IT - LEASED SOFTWARE	E	O	N	
04	3910		OTHER ENERGY CHARGES	I	O	N	
04	3920		BOTTLED GAS	I	O	N	
04	3930		COAL	I	O	N	
04	3940		ELECTRICITY	I	O	N	
04	3950		GASOLINE	I	O	N	
04	3960		HEATING OIL	I	O	N	
04	3970		NATURAL GAS	I	O	N	
04	3980		STEAM	I	O	N	
04	4100		OTHER OPERATING EXPENSES	I	O	N	
04	4105		BANK CARD FEES	I	O	N	
04	4110		LOSSES	E	O	N	
04	4111		PRIZES AND AWARDS	E	O	N	A 3
04	4112		ACT DAMAGES - PHYS INJ/ILLNESS	E	O	N	
04	4113		ACTUAL DAMAGES - PROPERTY	E	O	N	
04	4114		PUNITIVE DAMAGES-PHYS INJ/ILL	E	O	N	A 3
04	4115		PUNITIVE DAMAGES-OTHER	E	O	N	A 3
04	4116		JUDGMENT INTEREST	E	O	N	6 1
04	4117		REPORTBLE CLAIMS AGAINST STATE	E	O	N	A 3
04	4118		GROSS PROCEEDS TO ATTORNEYS	E	O	N	A C
04	4119		CLAIMENT ATTORNEY FEES	E	O	N	A 7
04	4120		BAD DEBT EXPENSE	I	O	N	
04	4130		DEPRECIATION EXPENSE	I	O	N	
04	4140		DUES AND MEMBERSHIPS	I	O	N	
04	4150		INTEREST EXPENSE	E	O	N	6 1
04	4151		INTEREST - LATE PAYMENTS	E	O	N	6 1
04	4160		LOTTERY PRIZES	I	O	N	
04	4161		SALES COMMISSION EXPENSE	I	O	N	A 7
04	4162		BONUS EXPENSE	I	O	N	A 7
04	4163		PROMOTIONAL TICKET EXPENSE	I	O	N	A 7
04	4170		MISCELLANEOUS FEES AND FINES	I	O	N	
04	4180		OFFICIAL FUNCTIONS	I	O	N	
04	4181		CUSTOMER WORKSHOPS	I	O	N	
04	4190		PATIENT & CLIENT CARE EXPENSES	I	O	N	A 6
04	4192		CARE & SUBSIST-OTHER VEND SVCS	E	O	N	A 7
04	4193		CARE & SUBSIST-CLIENT BENEFITS	E	O	N	
04	4194		CARE & SUBSIST-PROG SUPPLIES	E	O	N	
04	4195		CARE & SUBSIST-RENT TO OWNERS	E	O	N	A 1
04	4196		CARE & SUBSIST-RENT TO CLIENTS	E	O	N	
04	4197		CARE & SUBSIST-UTILITY PMTS	E	O	N	
04	4200		PURCHASE DISCOUNTS	I	O	N	
04	4210		PURCHASE OF HIGHWAY ROW	E	O	N	
04	4220		REGISTRATION FEES	I	O	N	
04	4221		OTHER EDUCATIONAL - W2 RPT	E	O	N	
04	4230		ROYALTIES	I	O	N	A 2

04	4240		EMPLOYEE MOVING EXPENSES	I	O	N	
04	4250		HEALTH INSURANCE CLAIMS PAID	I	O	N	
04	4255		HEALTH INSURANCE PREMIUMS PAID	E	O	N	
04	4256		OTHER BENEFIT PLAN EXPENSE	E	O	N	
04	4260		NONEMPLOYEE REIMBURSEMENTS	E	O	N	
04	4270		LOAN CANCELLATIONS	I	O	N	
04	4301		INVENTORY ADJ - INCREASE	E	O	N	
04	4302		INVENTORY ADJ - DECREASE	E	O	N	
04	4303		INVENTORY ADJ - SAMPLES/DONAT	E	O	N	
04	4910		COST OF GOODS SOLD	I	O	N	
04	4920		X-HE INTERNAL SALES/SERV (CR)	I	O	N	
04	5110		GRANTS-CITIES	I	O	N	
04	5120		GRANTS-COUNTIES	I	O	N	
04	5140		GRANTS-INTERGOVERNMENTAL	I	O	N	
04	5150		GRANTS-LOCAL DISTRICT COLLEGES	I	O	N	
04	5160		GRANTS-OTHER STATES	I	O	N	
04	5170		GRANTS-SCHOOL DISTR	I	O	N	
04	5180		GRANTS-SPECIAL DIST	I	O	N	
04	5410		PURCH SERV-CITIES	I	O	N	
04	5420		PURCH SERV-COUNTIES	I	O	N	
04	5430		PURCH SERV-FEDERAL GOVERNMENT	I	O	N	
04	5440		PURCH SERV-INTERGOVERNMENTAL	I	O	N	
04	5450		PURCH SERV-LOCAL DIST COLLEGES	I	O	N	
04	5460		PURCH SERV-OTHER STATES	I	O	N	
04	5470		PURCH SERV-SCHOOL DISTRICTS	I	O	N	
04	5480		PURCH SERV-SPECIAL DISTRICTS	I	O	N	
04	5510		DISTRIBUTIONS-CITIES	I	O	N	
04	5520		DISTRIBUTIONS-COUNTIES	I	O	N	
04	5530		DISTRIBUTIONS-LOCAL DIST COLL	I	O	N	
04	5540		DISTRIBUTIONS-OTHER STATES	I	O	N	
04	5550		DISTRIBUTIONS-SCHOOL DISTRICTS	I	O	N	
04	5560		DISTRIBUTIONS-SPECIAL DISTRICT	I	O	N	
04	5570		DISTRIBUTIONS-INTERGOV ENTITY	I	O	N	
04	5610		REFUNDS TO CITIES	I	O	N	
04	5620		REFUNDS TO COUNTIES	I	O	N	
04	5630		REFUNDS TO FEDERAL GOVERNMENT	I	O	N	
04	5640		REFUNDS TO INTERGOVERNMENTAL	I	O	N	
04	5650		REFUNDS TO LOCAL DIST COLLEGES	I	O	N	
04	5660		REFUNDS TO OTHER STATES	I	O	N	
04	5670		REFUNDS TO SCHOOL DISTRICTS	I	O	N	
04	5680		REFUNDS TO SPECIAL DISTRICTS	I	O	N	
04	5770		PASS-THRU FED GRANT INTRAFUND	I	O	N	
04	5771		PASS-THRU FED GRANT INTERFUND	I	O	N	
04	5775		STATE GRANT/CONTRACT INTRAFUND	I	O	N	
04	5776		STATE GRANT/CONTRACT INTERFUND	I	O	N	
04	5781		GRANTS TO NONGOV/ORGANIZATION	E	O	N	A 3
04	5791		GRANTS TO INDIVIDUALS	E	O	N	A 3
04	5881		DISTRIBUTIONS TO NONGOV/ORGAN	E	O	N	A 3
04	5891		DISTRIBUTIONS TO INDIVIDUALS	E	O	N	A 3
04	5892		STUDENT FINANCIAL AID	I	O	N	
04	5893		UNCLAIMED PROP/ESCHEATS PMTS	E	O	N	
04	5894		NONTAXABLE PMTS TO INDIVIDUAL	E	O	N	
04	5895		UNEMPLOYMENT BENEFIT PAYMENTS	E	O	N	
04	5896		FIN AID SCHOLARSHIP ALLOWANCE	I	O	N	
04	5991		REFUNDS TO OTHER STATE AGENCY	I	O	N	
04	5992		REFUNDS TO NONGOV/ORGANIZATIO	I	O	N	

04	5993		REFUNDS TO INDIVIDUALS	I	O	N	
04	6001		IN-KIND MATCH	I	O	N	
04	6110		BUILDINGS-DIRECT PURCHASE	E	O	N	
04	6120		LAND-DIRECT PURCHASE	E	O	N	
04	6130		LAND IMPROVEMENTS-DIR PURCHAS	E	O	N	
04	6140		LEASEHOLD IMPROV-DIR PURCHASE	E	O	N	
04	6180		OTHER REAL PROPERTY-DIR PURCH	E	O	N	
04	6210		IT CAPITAL ASSET DIRECT PURCH	I	O	N	
04	6211		IT PC'S - DIRECT PURCHASE	I	O	N	
04	6212		IT SERVERS - DIRECT PURCHASE	I	O	N	
04	6213		IT SOFTWARE - DIRECT PURCHASE	I	O	N	
04	6214		IT OTHER - DIRECT PURCHASE	I	O	N	
04	6220		X-FURNITURE & FIXTURES-DIR PU	I	O	N	
04	6221		X-DO NOT USE--	E	O	N	
04	6222		OFFICE FURN/OFF SYSTEM-DIR PU	I	O	N	
04	6224		OTHER FURN & FIXTURES-DIR PUR	I	O	N	
04	6230		MOTOR VEH/BOATS/PLANES-DIR PU	I	O	N	
04	6250		LIBRARY MATERIALS-DIRECT PURC	I	O	N	
04	6260		LABORATORY EQUIPMENT-DIR PURCH	I	O	N	
04	6280		OTHER CAP EQUIPMENT-DIR PURCH	I	O	N	
04	6281		X-DO NOT USE--	E	O	N	
04	6310		BUILDINGS-LEASE PURCHASE	E	O	N	
04	6320		LAND-LEASE PURCHASE	E	O	N	
04	6330		LAND IMPROVEMENTS-LEASE PURCH	E	O	N	
04	6340		LEASEHOLD IMPROV-LEASE PURCH	E	O	N	
04	6380		OTHER REAL PROP-LEASE PURCHASE	E	O	N	
04	6410		IT CAPITAL ASSET LEASE PURCHAS	I	O	N	
04	6411		IT PC'S - LEASE PURCHASE	I	O	N	
04	6412		IT SERVERS - LEASE PURCHASE	I	O	N	
04	6413		IT SOFTWARE - LEASE PURCHASE	I	O	N	
04	6414		IT OTHER - LEASE PURCHASE	I	O	N	
04	6420		FURNITURE & FIXTURES-LEASE PUR	I	O	N	
04	6430		MOTOR VEH/BOATS/PLANES-LEASE P	I	O	N	
04	6460		LABORATORY EQUIPMENT-LEASE PUR	I	O	N	
04	6480		OTHER CAP EQUIPMENT-LEASE PUR	I	O	N	
04	6500		GAIN/LOSS OBJECT (SPEC)	I	O	N	
04	6510		CAPITALIZED PROFESSIONAL SVCS	I	O	N	A 7
04	6610		H.ED.CAPITALIZATION CLEARING	I	N	N	
04	6710		BOND/NOTE/COP PRINCIPAL	E	O	N	
04	6720		BOND/NOTE/COP INTEREST	E	O	N	
04	6730		BOND/NOTE/COP PREMIUM AMORTIZN	E	O	N	
04	6740		REFNDG GAIN/LOSS AMORTIZATION	E	O	N	
04	6810		CAPITAL LEASE PRINCIPAL	I	O	N	A 1
04	6820		CAPITAL LEASE INTEREST	E	O	N	6 1